

COPY

in opinion

417A

May 20, 1957

Honorable W. Douglas Scamman
Speaker, House of Representatives
Concord, New Hampshire

Dear Mr. Scamman:

You have inquired whether Senate Bill No. 155, An Act to establish a new apportionment for the assessment of public taxes, is required to be introduced in the House of Representatives in consequence of the enjoinder of Article 18 of Part Second of the New Hampshire Constitution that "All money bills shall originate in the house of representatives; but the senate may propose, or concur with, amendments, as on other bills."

Article 18 of Part Second was the subject of an advisory Opinion of the Justices on March 6, 1901 (70 N.H. 642) at which time the General Court requested an interpretation of the history of this constitutional provision and whether the phrase "all money bills" was something more or something less than the phrase in the temporary Constitution adopted on January 5, 1776, "That all bills, resolves, or votes for raising, levying, or collecting money originate in the house of representatives." In its Opinion, the Court ruled that "... while all bills for the raising of revenue must originate in the house of representatives, all other bills may originate in the senate." Our highest Court found that early practice on this point in this State was the same as in the Commonwealth of Massachusetts, and cited the Opinion of the Justices, 126 Mass. 557.

Senate Bill No. 155 is not a revenue raising bill but is a bill setting forth the ratio which is to be followed in certain cases where valuation of property is involved. The State Tax Commission is required to report to each biennial session of the Legislature that portion of the state tax payable from each town, city and unincorporated

NEW HAMPSHIRE LAW LIBRARY

OCT 01 1998

CONCORD, N.H.

C O P Y

Honorable W. Douglas Scamman --- 2.

place on the basis of their adjusted valuation of the property in the several towns and cities. See, RSA 71:11, par. V, as amended by Laws 1957, 102:1. Although as a matter of fact no state tax is raised at the present time, the Commission is still required to make an apportionment of public taxes as a basis for other determinations.

Since the proposed Act is not a general revenue measure and in itself raises no money, it is my opinion that the Act may be introduced in the Senate.

Respectfully,

Warren E. Waters
Deputy Attorney General